

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF GEORGIA**

<b>IN RE:</b>	]	
	]	
<b>MULLIS GARAGE &amp; AUTO PARTS, LLC,</b>	]	<b>CHAPTER 11</b>
	]	<b>CASE NO: 15-30116-SDB</b>
<b>DEBTOR.</b>	]	

---

**MOTION OF THE DEBTOR FOR ORDER AUTHORIZING THE DEBTOR TO PAY  
PREPETITION TAXES**

**COMES NOW**, the Debtor, MULLIS GARAGE & AUTO PARTS, LLC, (the “Debtor”), and hereby moves this Court for the entry of an order, to pay prepetition tax liabilities, and shows as follows:

1.

On or about May 1, 2015, the Debtor filed a Chapter 11 bankruptcy in the Southern District of Georgia, Dublin Division, Case No. 15-30116-SDB.

2.

On May 1, 2015, the Debtor filed its bankruptcy schedules which included a federal and state tax liability (collectively the “Claim”). To the extent the federal and state tax liability is allowed, the Claim would be, at least in part, a claim pursuant to 11 U.S.C. § 507(a)(8).

3.

Pursuant to 11 U.S.C. § 1129, the Debtor has five (5) years from the date of the order of relief to pay a claim pursuant to 11 U.S.S. § 507(a)(8).

4.

Further, the payment of the Claim should be authorized on the basis that the Claim is required to be paid in full as a condition to satisfying the plan confirmation requirements contained in section 1129 of the Bankruptcy Code.

5.

Further, the Debtor request the authority to pay the Claim but not an order directing payment at this time, and that any order authorizing the Debtor to make a payment on the Claim would not prejudice the Debtor in any way from objection to the Claim.

**WHEREFORE**, the Debtor prays that the Bankruptcy Court:

- a. Grant the Debtor authority, but not direct the Debtor, to make payment on pre-petition tax claims;
- b. Enter an order that such payment on pre-petition tax claims is not an admission of the validity of the claim of the government entities and that payment does not prohibit the Debtor from objecting to any claim of the governmental entities; and
- c. Grant the Debtor any and all relief deemed just and proper.

**THIS** 1st day of May, 2015.

**MERRILL & STONE, LLC**

**s/Jon A. Levis**

---

JON A. LEVIS  
ATTORNEY FOR DEBTOR  
GEORGIA BAR NO: 448848

LAW OFFICES:

MERRILL & STONE, LLC  
SECOND FLOOR - MITCHELL BUILDING  
101 SOUTH MAIN STREET  
POST OFFICE BOX 129  
SWAINSBORO, GA 30401  
(478)237-7029  
(478)237-9211 – FAX  
E-MAIL: levis@merrillstone.com

**EMANUEL COUNTY, GEORGIA**

**CERTIFICATE OF SERVICE**

I, Roxanne T. Davis, Paralegal, of the firm of Merrill & Stone, Attorneys at Law, Post Office Box 129, Swainsboro, Georgia 30401, do hereby certify that I have served a copy of the within and foregoing **MOTION OF THE DEBTOR FOR ORDER AUTHORIZING THE DEBTOR TO PAY PREPETITION TAXES and ORDER** upon:

Matthew E. Mills, Esq.  
Office of the U.S. Trustee  
Johnson Square Business Center  
2 East Bryan Street, Suite 725  
Savannah, GA 31401

Joshua E. Kight, Esq.  
Attorney At Law  
Post Office Box 816  
Dublin, GA 31040

Edward B. Claxton, III, Esq.  
Edward B. Claxton, III, LLC  
Post Office Box 16459  
Dublin, GA 31040

Mr. Lucas Cowart  
Morris State Bank  
Post Office Box 520  
Dublin, GA 31040

by e-file and/or mailing a copy through the United States mail with sufficient postage attached thereto to assure delivery.

**THIS** the 1st day of May, 2015.

**MERRILL & STONE, LLC**

By: s/Roxanne T. Davis  
ROXANNE T. DAVIS, Paralegal

LAW OFFICES:

MERRILL & STONE, LLC  
POST OFFICE BOX 129  
SWAINSBORO, GA 30401  
(478)237-7029  
(478)237-9211 - FAX